

FYE 2009 Review - Annual Financial Report

School District: Clay County
 Audit Firm Name: Cloyd & Associates
 Date: 2/10/2010
 1st Audit Reviewer: Jeffrey Coulter
 2nd Audit Reviewer:

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	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 1 (General) (110)						
Revenue (Local) - 1XXX	3,769,662.13	3,767,168.66	2,493.47	3,767,169.00	-0.34	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	6,035,858.11	-6,035,858.11	0.00	6,035,858.11	
Revenue (State) - 3XXX (Not 3900)	18,811,188.32	18,827,188.32	-16,000.00	24,863,046.00	-6,035,857.68	
Revenue (Federal) - 4XXX	73,705.22	73,705.22	0.00	73,705.00	0.22	
Total Revenues	22,654,555.67	28,703,920.31	-6,049,364.64	28,703,920.00	0.31	
Expenditures-Not including Transfers Out or On Behalf	21,743,153.20	21,728,993.20	14,160.00	27,764,852.00	-6,035,858.80	
Expenditures-On Behalf	0.00	6,035,858.11	-6,035,858.11	0.00	6,035,858.11	
Total Expenditures	21,743,153.20	27,764,851.31	-6,021,698.11	27,764,852.00	-0.69	
Excess (Deficiency) of Revenues Over Expenditures	911,402.47	939,069.00	-27,666.53	939,068.00	1.00	
Other Financing Sources - Not Transfers In	13,031.00	58,349.98	-45,318.98	58,350.00	-0.02	
Other Financing Sources - Transfers In Only - 52XX Transfers	0.00	28,500.00	-28,500.00	28,500.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	104,505.00	211,208.95	-106,703.95	211,209.00	-0.05	
Total Other Financing Sources, Uses and Transfers	-91,474.00	-124,358.97	32,884.97	-124,359.00	0.03	
Net Change in Fund Balance	819,928.47	814,710.03	5,218.44	814,709.00	1.03	
Beginning Fund Balance - July 1	1,749,969.72	1,749,969.72	0.00	1,749,970.00	-0.28	
Ending Balance - June 30	2,569,898.19	2,564,679.75	5,218.44	2,564,679.00	0.75	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
On-Behalf Payments Comparison - Fund 1						
On-Behalf Revenues by Fund	0.00	6,035,858.11	-6,035,858.11	6,035,858.00	0.11	Financial Audit Report does not breakout On Behalf Revenues by Fund
On-Behalf Expenditures by Fund	0.00	6,035,858.11	-6,035,858.11	0.00	6,035,858.11	Refer Pg 32 Note 11 Financial Audit Report is reporting \$6,035,858 general fund On Behalf Payments
Difference	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 2 (Special Revenue) (220)						
Revenue (Local) - 1XXX	508,259.66	508,259.66	0.00	508,260.00	-0.34	
Revenue (State) - 3900 (On-Behalf Payments) not project 168X	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments) project 168X only	0.00	0.00	0.00	0.00	0.00	
Revenue (State) – 3XXX (not 3900)	1,590,503.04	1,944,927.17	-354,424.13	1,944,927.00	0.17	
Revenue (Federal) – 4XXX	5,190,712.39	4,836,288.26	354,424.13	4,836,288.00	0.26	
Total Revenues	7,289,475.09	7,289,475.09	0.00	7,289,475.00	0.09	
Expenditures-Not including Transfers Out and not 0280	7,357,773.84	7,357,773.84	0.00	7,365,480.00	-7,706.16	Refer Pg 12 Financial Audit Report
Expenditures-On Behalf without object 168X	0.00	0.00	0.00	0.00	0.00	
Expenditures-On Behalf with object 168X only	0.00	0.00	0.00	0.00	0.00	
Total Expenditures	7,357,773.84	7,357,773.84	0.00	7,365,480.00	-7,706.16	
Excess (Deficiency) of Revenues Over Expenditures	-68,298.75	-68,298.75	0.00	-76,005.00	7,706.25	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	110,505.00	110,505.00	0.00	104,505.00	6,000.00	Refer Pg 12 Financial Audit Report
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	34,500.00	34,500.00	0.00	28,500.00	6,000.00	
Total Other Financing Sources, Uses and Transfers	76,005.00	76,005.00	0.00	76,005.00	0.00	
Net Change in Fund Balance	7,706.25	7,706.25	0.00	0.00	7,706.25	
Beginning Fund Balance - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Balance - June 30	7,706.25	7,706.25	0.00	0.00	7,706.25	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
On-Behalf Payments Comparison - Fund 2						
Revenue (State) - 3900 (On-Behalf Payments) not project 168X	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments) project 168X only	0.00	0.00	0.00	0.00	0.00	
Expenditures-On Behalf without object 168X	0.00	0.00	0.00	0.00	0.00	
Expenditures-On Behalf with object 168X only	0.00	0.00	0.00	0.00	0.00	
Difference	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 310 (Capital Outlay) (310)						
Revenue (Local) - 1XXX	710.00	710.00	0.00	710.00	0.00	
Revenue (State) – 3XXX	320,417.00	320,417.00	0.00	320,417.00	0.00	
Total Revenues	321,127.00	321,127.00	0.00	321,127.00	0.00	
Expenditures-Not including Transfers Out	311,130.04	311,130.04	0.00	311,130.00	0.04	
Total Expenditures	311,130.04	311,130.04	0.00	311,130.00	0.04	
Excess (Deficiency) of Revenues Over Expenditures	9,996.96	9,996.96	0.00	9,997.00	-0.04	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Total Other Financing Sources, Uses and Transfers	0.00	0.00	0.00	0.00	0.00	
Net Change in Fund Balance	9,996.96	9,996.96	0.00	9,997.00	-0.04	
Beginning Fund Balance - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Balance - June 30	9,996.96	9,996.96	0.00	9,997.00	-0.04	
Fund 320 (Building) (320)						
Revenue (Local) - 1XXX	270,130.00	270,130.00	0.00	270,130.00	0.00	
Revenue (State) – 3XXX	872,760.00	872,760.00	0.00	872,760.00	0.00	
Total Revenues	1,142,890.00	1,142,890.00	0.00	1,142,890.00	0.00	
Expenditures-Not including Transfers Out	1,043,890.89	1,043,890.89	0.00	1,043,891.00	-0.11	
Total Expenditures	1,043,890.89	1,043,890.89	0.00	1,043,891.00	-0.11	
Excess (Deficiency) of Revenues Over Expenditures	98,999.11	98,999.11	0.00	98,999.00	0.11	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Total Other Financing Sources, Uses and Transfers	0.00	0.00	0.00	0.00	0.00	
Net Change in Fund Balance	98,999.11	98,999.11	0.00	98,999.00	0.11	
Beginning Fund Balance - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Balance - June 30	98,999.11	98,999.11	0.00	98,999.00	0.11	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 360 (Construction) (360)						
Revenue (Local) - 1XXX	80,192.00	80,192.00	0.00	80,192.00	0.00	
Revenue (State) – 3XXX	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	0.00	0.00	0.00	0.00	
Revenue (Federal) – 4XXX	0.00	0.00	0.00	0.00	0.00	
Total Revenues	80,192.00	80,192.00	0.00	80,192.00	0.00	
Expenditures-Not including Transfers Out	4,227,615.83	4,227,615.83	0.00	4,227,615.00	0.83	
Expenditures-On Behalf	0.00	0.00	0.00	0.00	0.00	
Total Expenditures	4,227,615.83	4,227,615.83	0.00	4,227,615.00	0.83	
Excess (Deficiency) of Revenues Over Expenditures	-4,147,423.83	-4,147,423.83	0.00	-4,147,423.00	-0.83	
Other Financing Sources - Not Transfers In - Not 52XX	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Total Other Financing Sources, Uses and Transfers	0.00	0.00	0.00	0.00	0.00	
Net Change in Fund Balance	-4,147,423.83	-4,147,423.83	0.00	-4,147,423.00	-0.83	
Beginning Fund Balance - July 1	0.00	0.00	0.00	5,833,160.00	-5,833,160.00	Unexplained difference in beginning balance and not matching last year ending balance
Ending Balance - June 30	-4,147,423.83	-4,147,423.83	0.00	1,685,737.00	-5,833,160.83	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
On-Behalf Payments Comparison - Fund 360						
On-Behalf Revenues by Fund	0.00	0.00	0.00	0.00	0.00	
On-Behalf Expenditures by Fund	0.00	0.00	0.00	0.00	0.00	
Difference	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 400 - Debt Service Fund						
Revenue Local (1XXX)	0.00	0.00	0.00	0.00	0.00	
Revenue State (3XXX)	0.00	0.00	0.00	521,837.00	-521,837.00	Refer Pg 40 Financial Audit Report, Debt Services not included in AFR
Total Revenues	0.00	0.00	0.00	521,837.00	-521,837.00	
Expenditures - Not Including Transfers Out	0.00	0.00	0.00	521,837.00	-521,837.00	
Total Expenditures	0.00	0.00	0.00	521,837.00	-521,837.00	
Excess (Deficiency) of Revenues Over Expenditures	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Total Other Financing Sources, Uses and Transfers	0.00	0.00	0.00	0.00	0.00	
Net Change in Fund Balance	0.00	0.00	0.00	0.00	0.00	
Beginning Fund Balance - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Balance - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 410 - Debt Service Fund - SFCC						
Revenue Local (1XXX)	0.00	0.00	0.00	0.00	0.00	
Revenue State (3XXX)	0.00	0.00	0.00	0.00	0.00	
Total Revenues	0.00	0.00	0.00	0.00	0.00	
Expenditures - Not Including Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Expenditures	0.00	0.00	0.00	0.00	0.00	
Excess (Deficiency) of Revenues Over Expenditures	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Total Other Financing Sources, Uses and Transfers	0.00	0.00	0.00	0.00	0.00	
Net Change in Fund Balance	0.00	0.00	0.00	0.00	0.00	
Beginning Fund Balance - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Balance - June 30	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Total Governmental Funds						
Total Revenues - Governmental Funds	31,488,239.76	37,537,604.40	-6,049,364.64	38,059,441.00	-521,836.60	Refer to differences in Governmental Fund
Total Expenditures - Governmental Funds	34,683,563.80	40,705,261.91	-6,021,698.11	41,234,805.00	-529,543.09	
Excess (Deficiency) of Revenues Over Expenditures - Governmental Funds	-3,195,324.04	-3,167,657.51	-27,666.53	-3,175,364.00	7,706.49	
Total Other Financing Sources, Uses and Transfers - Governmental Funds	-15,469.00	-48,353.97	32,884.97	-48,354.00	0.03	
Net Change in Fund Balance - Governmental Funds	-3,210,793.04	-3,216,011.48	5,218.44	-3,223,718.00	7,706.52	
Beginning Fund Balance - July 1 - Governmental Funds	1,749,969.72	1,749,969.72	0.00	7,583,130.00	-5,833,160.28	
Ending Fund Balance - June 30 - Governmental Funds	-1,460,823.32	-1,466,041.76	5,218.44	4,359,412.00	-5,825,453.76	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Food Service - Funds 51 and 81 (510) (810)						
Operating Revenue - Not Interest Income (Local) - 1XXX	312,647.98	400,630.98	-87,983.00	400,631.00	-0.02	
Total Operating Revenues	312,647.98	400,630.98	-87,983.00	400,631.00	-0.02	
Expenditures-Not including Transfers Out or On-behalf	1,914,003.82	2,004,683.82	-90,680.00	2,216,540.00	-211,856.18	
Expenditures-On Behalf	0.00	213,912.09	-213,912.09	0.00	213,912.09	
Expenditures - Depreciation Only (Fund 81)	0.00	27,427.22	-27,427.22	68,406.00	-40,978.78	
Total Operating Expenses	1,914,003.82	2,246,023.13	-332,019.31	2,284,946.00	-38,922.87	Refer Pg 15 Financial Audit Report, Classification difference of Debt Services amounts
Operating Income (Loss)	-1,601,355.84	-1,845,392.15	244,036.31	-1,884,315.00	38,922.85	
Non-Operating Revenue - Interest Income Only (Local) - 1510	386.04	386.04	0.00	386.00	0.04	
Revenue (State) - 3XXX	19,521.00	19,521.00	0.00	233,433.00	-213,912.00	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	213,912.09	-213,912.09	0.00	213,912.09	
Donated Commodities - 4550	0.00	90,680.00	-90,680.00	90,680.00	0.00	
Revenue (Federal) - 4XXX, not 4550	1,289,033.00	1,370,910.00	-81,877.00	1,370,911.00	-1.00	
Revenue (Other) - Not transfers In- 5XXX	0.00	0.00	0.00	0.00	0.00	
Expenditures Other - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Revenue Fund 81 (All)	0.00	0.00	0.00	0.00	0.00	
Expenditures Fund 81 - Not Depreciation	0.00	0.00	0.00	0.00	0.00	
Total Non-Operating Revenues (Expenses) Before Transfers	1,308,940.04	1,695,409.13	-386,469.09	1,695,410.00	-0.87	
Other Financing Sources - Transfers In Only - 52XX Transfers	0.00	106,703.95	-106,703.95	106,704.00	-0.05	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Net Transfers In (Out)	0.00	106,703.95	-106,703.95	106,704.00	-0.05	
Change in Net Assets	-292,415.80	-43,279.07	-249,136.73	-82,201.00	38,921.93	
Beginning Net Assets - July 1	15,851.85	15,851.85	0.00	595,343.00	-579,491.15	Unexplained differences in beginning balance and not matching last year ending balance
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Fund 51 and 81 Ending Net Assets - June 30	-276,563.95	-27,427.22	-249,136.73	513,142.00	-540,569.22	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Day Care Operations - Fund 52						
Operating Revenue - Not Interest Income (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00	
Total Operating Revenues	0.00	0.00	0.00	0.00	0.00	
Expenditures-Not including Transfers Out	0.00	0.00	0.00	0.00	0.00	
Expenditures - Depreciation Only (Fund 81)	0.00	0.00	0.00	0.00	0.00	
Total Operating Expenses	0.00	0.00	0.00	0.00	0.00	
Operating Income (Loss)	0.00	0.00	0.00	0.00	0.00	
Revenue - Interest Income Only (Local) - 1510	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3XXX	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	0.00	0.00	0.00	0.00	
Revenue (Federal) - 4XXX, not 4550	0.00	0.00	0.00	0.00	0.00	
Revenue (Other) - Not transfers In- 5XXX	0.00	0.00	0.00	0.00	0.00	
Expenditures Other - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Non-Operating Revenues (Expenses) Before Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only - 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Net Transfers In (Out)	0.00	0.00	0.00	0.00	0.00	
Net Income (Loss)	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Adult Education operations - Fund 54						
Operating Revenue - Not Interest Income (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00	
Total Operating Revenues	0.00	0.00	0.00	0.00	0.00	
Expenditures-Not including Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Operating Expenses	0.00	0.00	0.00	0.00	0.00	
Operating Income (Loss)	0.00	0.00	0.00	0.00	0.00	
Operating Revenue - Interest Income Only (Local) - 1510	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3XXX	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	0.00	0.00	0.00	0.00	
Revenue (Federal) - 4XXX, not 4550	0.00	0.00	0.00	0.00	0.00	
Revenue (Other) - Not transfers In- 5XXX	0.00	0.00	0.00	0.00	0.00	
Expenditures Other - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Non-Operating Revenues (Expenses) Before Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only - 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Net Transfers In (Out)	0.00	0.00	0.00	0.00	0.00	
Net Income (Loss)	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Other Enterprise (Proprietary) Funds - 5X						
Operating Revenue - Not Interest Income (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00	
Total Operating Revenues	0.00	0.00	0.00	0.00	0.00	
Expenditures-Not including Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Operating Expenses	0.00	0.00	0.00	0.00	0.00	
Operating Income (Loss)	0.00	0.00	0.00	0.00	0.00	
Revenue - Interest Income Only (Local) - 1510	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3XXX	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	0.00	0.00	0.00	0.00	
Revenue (Federal) - 4XXX, not 4550	0.00	0.00	0.00	0.00	0.00	
Revenue (Other) - Not transfers In- 5XXX	0.00	0.00	0.00	0.00	0.00	
Expenditures Other - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Non-Operating Revenues (Expenses) Before Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only - 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Net Transfers In (Out)	0.00	0.00	0.00	0.00	0.00	
Net Income (Loss)	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Total Proprietary Funds						
Total Operating Revenues - Proprietary Funds	312,647.98	400,630.98	-87,983.00	400,631.00	-0.02	Refer to differences in Proprietary Funds
Total Operating Expenses - Proprietary Funds	1,914,003.82	2,246,023.13	-332,019.31	2,284,946.00	-38,922.87	
Operating Income (Loss) - Proprietary Funds	-1,601,355.84	-1,845,392.15	244,036.31	-1,884,315.00	38,922.85	
Total Non-Operating Revenues (Expenses) Before Transfers - Proprietary Funds	1,308,940.04	1,695,409.13	-386,469.09	1,695,410.00	-0.87	
Net Transfers In (Out) - Proprietary Funds	0.00	106,703.95	-106,703.95	106,704.00	-0.05	
Net Income (Loss) - Proprietary Funds	-292,415.80	-43,279.07	-249,136.73	-82,201.00	38,921.93	
Net Assets, July 1, 2008 - Proprietary Funds	15,851.85	15,851.85	0.00	595,343.00	-579,491.15	
Net Assets, June 30, 2009 - Proprietary Funds	-276,563.95	-27,427.22	-249,136.73	513,142.00	-540,569.22	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fiscal Agent Funds - Fund 6X						
Additions (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00	
Additions (State) – 3XXX	0.00	0.00	0.00	0.00	0.00	
Total Additions	0.00	0.00	0.00	0.00	0.00	
Deductions	0.00	0.00	0.00	0.00	0.00	
Total Deductions	0.00	0.00	0.00	0.00	0.00	
Change in Net Assets	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Trust and Agency Funds - Fund 7XXX						
Additions (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00	
Additions (State) – 3XXX	0.00	0.00	0.00	0.00	0.00	
Total Additions	0.00	0.00	0.00	0.00	0.00	
Deductions	0.00	0.00	0.00	0.00	0.00	
Total Deductions	0.00	0.00	0.00	0.00	0.00	
Change in Net Assets	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Total Fiduciary Funds						
Total Additions - Fiduciary Funds	0.00	0.00	0.00	0.00	0.00	
Total Deductions - Fiduciary Funds	0.00	0.00	0.00	0.00	0.00	
Change in Net Assets - Fiduciary funds	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets July 1 - Fiduciary Funds	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30 - Fiduciary Funds	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 51 On-Behalf Payments Comparison						
Fund 51 - On-Behalf Revenues	0.00	213,912.09	-213,912.09	213,912.00	0.09	Financial Audit Report does not breakout On Behalf Revenue
Fund 51 - On-Behalf Expenditures	0.00	213,912.09	-213,912.09	213,912.00	0.09	Refer Pg 32 Note 11Financial Audit Report is reporting Food Service Fund 51 On Behalf Payments of \$213,912
Fund 51 - Difference On-Behalf Revenues to Expenditures	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Depreciation Expense (0740)						
Depreciation Expense - Fund 8	17,478.06	1,479,679.10	-1,462,201.04	1,438,701.00	40,978.10	Refer Pg 26-27 Note 6 Financial Audit Report
Depreciation Expense - Fund 81	0.00	27,427.22	-27,427.22	68,405.00	-40,977.78	Refer Pg 15 and 26-27 Note 6 Financial Audit Report

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
On-Behalf Payments Comparison - Total All Funds						
On-Behalf Payments (AFR - KDE Web)	0.00	6,249,770.20	-6,249,770.20	6,249,770.20	0.00	Refer KDE Website for On Behalf Payments
On-Behalf Payments (Audit)	0.00	0.00	0.00	0.00	0.00	Refer Pg 32 Note 11 Financial Audit Report reporting On Behalf as General Fund \$6,035,858 and Food Service \$213,912 for a Total of \$6,249,770
On-Behalf Payments (Audit - KDE Web)	0.00	-6,249,770.20	6,249,770.20	-6,249,770.20	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Government Assets - Fund 8						
Additions	21,831.37	21,831.37	0.00	0.00	21,831.37	These are not being reviewed at this time
Deductions	17,478.06	1,479,679.10	-1,462,201.04	0.00	1,479,679.10	
Change Total assets	4,353.31	-1,457,847.73	1,462,201.04	0.00	-1,457,847.73	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	4,353.31	-1,457,847.73	1,462,201.04	0.00	-1,457,847.73	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Food Service Assets - Fund 81						
Additions	0.00	0.00	0.00	0.00	0.00	These are not being reviewed at this time
Deductions	0.00	27,427.22	-27,427.22	0.00	27,427.22	
Change Total assets	0.00	-27,427.22	27,427.22	0.00	-27,427.22	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	-27,427.22	27,427.22	0.00	-27,427.22	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Day Care Assets - Fund 82						
Additions	0.00	0.00	0.00	0.00	0.00	
Deductions	0.00	0.00	0.00	0.00	0.00	
Change Total assets	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Adult Education Assets - Fund 84						
Additions	0.00	0.00	0.00	0.00	0.00	
Deductions	0.00	0.00	0.00	0.00	0.00	
Change Total assets	0.00	0.00	0.00	0.00	0.00	
Total Assets - July 1, 2008	0.00	0.00	0.00	0.00	0.00	
Total Assets - June 30, 2009	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Other Enterprise (Proprietary) Fund Assets - Fund 8X						
Additions	0.00	0.00	0.00	0.00	0.00	
Deductions	0.00	0.00	0.00	0.00	0.00	
Change Total assets	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Total Fixed Assets						
Total Additions - Fixed Assets	21,831.37	21,831.37	0.00	0.00	21,831.37	These are not being reviewed at this time
Total Deductions - Fixed Assets	17,478.06	1,507,106.32	-1,489,628.26	0.00	1,507,106.32	
Change in Total Fixed Assets	4,353.31	-1,485,274.95	1,489,628.26	0.00	-1,485,274.95	
Beginning Net Assets - July 1 - Fixed Assets	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30 - Fixed Assets	4,353.31	-1,485,274.95	1,489,628.26	0.00	-1,485,274.95	